

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF OKLAHOMA

FILED
at _____ O'clock & _____ min _____ M
OCT 27 2005
THERESE BUTHOD, CLERK
United States Bankruptcy Court
Eastern District of Oklahoma

IN RE:

TAX RETURNS

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General Order No. 49

ORDER REGARDING TAX RETURNS

This Court's policy regarding tax information under Section 11 U.S.C. § 521 (f) shall be as follows: Title 11 U.S.C. § 521 (f) requires under certain circumstances that tax information, including tax returns, transcripts of returns, amendments to returns and any other document containing tax information may be required to be filed with the court under certain circumstances. The following Order outlines procedures to insure the confidentiality of a debtor's tax information.

1. No tax information filed with the Bankruptcy Court or otherwise provided by the debtor will be available to the general public via the internet, Pacer or CM/ECF. In order for tax information to be electronically entered into a court's CM/ECF system, the "tax information" event must be selected from the CM/ECF event list. In order to assure the privacy protection, it is imperative that all filers utilize the "tax information" event, as this limits access to the filed tax information to those users that are judicial officers and court employees. All other users will be limited to viewing a docket event on the docket report indicating that tax information has been filed, but these viewers will not be able to open and view that tax information.

2. It is the debtor's duty, when providing tax information, to redact personal information, as such information is subject to the Judicial Conference of the United States Policy on Privacy and Public Access to Electronic Case Files (JCUS Policy). In accordance with the JCUS Policy, the debtor should take the following steps to redact personal identifiers and any tax information filed with the court or provided to the trustee or the creditors in either electronic or paper form:

- A. Social Security numbers - If an individual's social security number is included, only the last four digits of that number should appear.
- B. Names of Minor Children - If a minor child(ren) is/are identified by name, only the child(ren)'s initials should appear. Debtor may also list the child as son or daughter.
- C. Dates of Birth - If an individual's date of birth is included, only the year should appear.

- D. Financial Account Numbers - If financial account numbers are provided, only the last four digits of these numbers should appear.

Court employees are not responsible for redacting any of the personal identifying information. The responsibility for redacting personal identifiers rests solely with the debtor.

3. The procedure for requesting and obtaining access to tax information filed with the Bankruptcy Court under Section 11 U.S.C. § 521 (f) is as follows: To gain access to the debtor's tax information, under 11 U.S.C. § 521 (f), the United States Trustee, trustee, or party in interest, including a creditor, must follow the procedures set forth below:

4. A written request that a debtor file copies of tax returns with the court, pursuant to 11 U.S.C. § 521 (f) shall be filed with the court and served on the debtor and debtor's counsel, if any. Following the written request, the debtors shall file, within ten (10) days, copies of the tax information utilizing the "tax information" event on CM/ECF in order to assure that the information is not disseminated. That tax information shall be filed utilizing the guidelines under the JCUS Policy listed above.

5. In order to obtain access to the debtor's tax information that is filed with the bankruptcy court, the movant must file a motion with the court, which should include the following information:


- A. A description of the movant's status in the case, to allow the court to ascertain whether the movant may properly be given access to the requested tax information.
- B. A description of the specific tax information sought.
- C. A statement indicating that the information cannot be obtained by the movant from any other sources.
- D. A statement showing a demonstrated need for the tax information.

The movant must provide a copy of the motion filed with the court to the debtor and debtor's counsel, the trustee and the U. S. Trustee. Further, the movant shall follow the motion practice in the Eastern District of Oklahoma, as outlined in the Administrative Procedures, wherein notice is provided by the movant and outlining the right to file an objection and scheduling the matter for a hearing.

The movant will not be required to prepare an order, as this will be a court produced order either granting or denying the motion. Any order granting the motion for access to tax information, shall include language advising the movant that the tax information obtained is confidential and should condition dissemination of the tax information as appropriate under the circumstances of the particular case. In addition, the court may state that sanctions may be imposed for improper use, disclosure or dissemination of the tax information.

6. If the court grants the motion to allow the movant to obtain access of the tax information, the court shall either mail a hard copy of the tax information to the movant, or allow the movant to view the tax information at the Clerk's office as further ordered by this court.

Dated this the 27th day of October, 2005.



Tom R. Cornish
United States Bankruptcy Judge